

Stands and places where prepared food is sold as a business.

Proviso: places where prepared sandwiches only are sold.

stands or places where prepared food is sold as a business shall pay a tax of \$5.00; and *provided, however*, that drug stores, filling stations and other stands or places where prepared sandwiches only are served shall pay a tax of \$5 under this section.

Cotton compresses.

SEC. 128. *Cotton compresses.*

Every individual, firm, corporation, or association of persons engaged in the business of compressing cotton shall pay an annual license tax of two hundred and fifty dollars (\$250) on each and every compress.

Billiard and pool tables and bowling alleys.

SEC. 129. *Billiard and pool tables, and bowling alleys.*

Every individual, firm, corporation, or association of persons who shall rent, maintain or own a building wherein there is a table or tables at which billiards or pool is played, or bowling alley or alleys of like kind, shall pay an annual license tax of twenty-five dollars (\$25) on each table or alley operated. *Provided*, this license shall not apply to fraternal organizations having a national charter, American Legion Posts, Young Men's Christian Associations and Young Women's Christian Associations. *Provided*, that municipalities shall not charge more than double the tax levied by the State: *Provided, however*, that it shall be unlawful for the Commissioner of Revenue to issue a license under this section to any person or corporation to maintain a billiard or pool table or bowling alley outside of incorporated towns or cities or unincorporated villages having police protection, except with the approval of the county commissioners, and all applications for such licenses are hereby required to be filed with the county commissioners at least ten days before being acted upon, and notice thereof published in some newspaper published in the county once a week for two weeks, or posted at three conspicuous places in the community where the license is to be exercised, for two weeks prior to the action of the county commissioners thereon: *Provided, further*, that notwithstanding the issuance of license by the Commissioner of Revenue hereunder, any city or town shall have the right to prohibit any billiard or pool tables, bowling alley or alleys of like kind within its limits, unless otherwise provided in its charter, and in case the city or town shall exercise the right to prohibit the keeping of a billiard or pool table, then and in that event the Commissioner of Revenue shall refund the tax or the proportion thereof during which the right is not allowed to be exercised bears to the time for which the tax is paid.

Proviso: fraternal organizations exempted.

Proviso: municipal tax.

Proviso: billiard or pool tables or bowling alleys outside of police protection.

Application for license to be filed with county commissioners.

Publication of notice.

Proviso: right of prohibition by cities or towns.

Refund of tax in case of prohibition.